

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20373
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On October 2, 2006, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner) proposing income tax, penalty, and interest for taxable years 1999 and 2000 in the total amount of \$2,773.

A timely protest and petition for redetermination was filed by the petitioner. An informal hearing has not been requested by the petitioner. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision modifying the NOD.

The petitioner and her husband failed to file their 1999 and 2000 individual income tax returns. On August 11, 2006, the TDB sent a letter with a questionnaire to the petitioner and her husband to help properly determine their filing requirement. [Redacted] The Commission issued a NOD to the petitioner on October 2, 2006, [Redacted]. A community property split was used.

In the protest letter dated November 27, 2006, the petitioner stated that they do not agree with the amounts due for their 1999, 2000, 2001, 2002, and 2003 taxes. The petitioner also requested more time to find the other tax returns.

The TDB sent the petitioner a letter dated December 4, 2006, which requested she send her 1999 and 2000 Idaho individual income tax returns with copies of her W-2s and federal returns by January 8, 2007.

The TDB reviewed the information submitted by the petitioner for tax year 2000 and determined that the NOD dated October 2, 2006, should be cancelled for tax year 2000 only. The TDB requested that the petitioner send her 1999 return by May 15, 2007.

On August 2, 2007, the Tax Policy Specialist (policy specialist) sent the petitioner a letter to inform her of the alternatives for redetermining a protested NOD. A follow-up letter was sent to the petitioner on September 20, 2007. The petitioner did not respond to either letter.

Beyond those issues addressed above, the petitioner has not provided the Commission with information to establish that the amounts asserted in the NOD, as adjusted, are incorrect. As a result, the Commission will uphold the NOD, as adjusted. A determination of the State Tax Commission is presumed to be correct. *Albertson's, Inc. v. State, Dept. of Revenue*, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). The burden is on the petitioner to show that the deficiency is erroneous. *Parsons v. Idaho State Tax Commission*, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986).

[Redacted]

WHEREFORE, the Notice of Deficiency Determination dated October 2, 2006, as MODIFIED, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1999	\$596	\$149	\$322	\$1,067

Interest is computed through June 11, 2008.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this _____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2008, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.